

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 15-CR-149-RJA

FRANK R. PARLATO, JR.,

Defendant.

STATE OF NEW YORK)
COUNTY OF ERIE) ss:
CITY OF BUFFALO)

LETTER ON BEHALF OF FRANK R. PARLATO, JR.

DATED: Buffalo, New York
 July 3, 2023

Respectfully submitted,

/s/Herbert L. Greenman

Herbert L. Greenman, ESQ.

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TO: MICHAEL DEGIACOMO, ESQ.
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 ASSISTANT UNITED STATES ATTORNEYS
 Federal Centre
 138 Delaware Avenue
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July 3, 2023

Hon. Richard J. Arcara
Senior United States District Judge
U.S. Courthouse
Buffalo, New York 14202

Dear Judge Arcara

First and foremost, I want to extend my sorrow for failing to file IRS Form 8300, the crime to which I have pled guilty. I am mindful of the fact that when I collected \$19,700 in cash back in 2010 as rent from a food stand at my business, I had an obligation to file IRS form 8300. I am sorry that I failed to do that. I should have known that it was required and I should have done better.

Even though I did report the \$19,700 as income and pay taxes on the \$19,700 cash on my 1040 income tax returns, I failed to file Form 8300 to inform the IRS that this income came in cash. It was my obligation to do so.

I realize there are good and valid reasons for requiring an IRS Form 8300 to be timely filed. It is a tool to help law enforcement prevent criminals from not paying taxes and is a valuable law enforcement tool. IRS Form 8300 makes it more difficult for criminals to hide money from illegal activities.

If I ever collect cash again exceeding \$10,000 from a single source in a year, I will faithfully file Form 8300.

I also have sorrow for filing my tax returns late. I never filed false returns. I paid what I owed, including interest and penalties, (the result of filing late) but I deeply regret my late filings, I never intended to impede or obstruct the IRS.

I understand that my obligation as a citizen, as all citizens must do, is that we must pay our taxes on time. It makes everything easier for the IRS, and it was my obligation to do so. I am remorseful that I did not do it timely and in the future, I pledge that I will file my tax returns in a timely manner.

I understand that this was a difficult case. I am thankful that in the end the government saw fit to dismiss the indictment in return for my agreement to plead guilty to the failure to file the 8300 Form.

At this point in my life I have tried to be an honest investigative reporter. I understand that there are some people who do not like that I have written about them. But what I have said is the truth as I know it to be.

The past 10 years have been difficult. Living under the cloud of the investigation and indictment has taken its toll. My health is beginning to decline but I know that is part of being older.

I am truly sorry for what took place. In the end, much of what happened came from my late IRS filings. I wish I could change that.

I understand that saying I am sorry is never enough. But I am.

I want to thank everyone for their courtesy including the government attorneys and the IRS and FBI agents. I am looking forward to the time that this will be behind me and I can try to regain a sense of the life I once had.

Thank you for reading my letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Frank R. Parlato". The signature is written in dark ink and is positioned above the printed name.

Frank R. Parlato